



State of Georgia
Department of Revenue
Taxpayer Services Division
Procedures and Specifications for Magnetic Media Reporting Wage and Tax Information

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Commissioner

The Georgia Department of Revenue (DOR) requires employers reporting 250 or more income statements to submit them on magnetic media (Reg 560-7-8-...33). Employers reporting less than 250 income statements have the option of filing them via paper copies or magnetic media. Refer to SSA Publication MMREF-1 for records and specifications. You may view this publication on their website, www.socialsecurity.gov/employer. We do not accept electronic filing of income statements.

We require a duplicate copy of all records submitted to the federal government. In addition, the RS record for reporting state wages and income tax is required. The record layout is listed below.

RS RECORD SPECIFICATIONS

Line Location	Field	Specifications
1 – 194		Follow MMREF-1
195 – 273		Fill with blanks
274 – 275		Follow MMREF-1
276 – 286	State Wages	Right Justify
287 – 297	State Taxes Withheld	Right Justify
298 – 307	Other State Data	Fill with blanks
308		Fill with blanks
309 – 319		Fill with blanks
320 – 330		Fill with blanks
331 – 339		State Control Number Make Length 9 Digits, Right Justify, Both Numeric and Alpha Characters

We do not require information beyond line 339 on the RS record.

DOR accepts the same diskette size as SSA. We also accept cartridge and CD-ROM. DOR does not accept filing by OWRS, EDT or VAN. Do not compress files on cartridges.

Magnetic media must be submitted along with a Form G-1003 Income Statement Transmittal for each withholding account contained on the media. This form is the last coupon in the payment book mailed each year to employers with an active withholding account. It is also available on our website at www.etax.dor.ga.gov/incntax/2004_forms/G-1003-0804.pdf.

Include an external label on all media listing the employer's name, withholding number and tax year of the report.

Mail the magnetic media and Form(s) G-1003 to:

Georgia Department of Revenue
Processing Center
P.O. Box 105678
Atlanta, GA 30348-5678

NON-WAGE STATEMENT REPORTING (1099s, ETC.)

DOR participates in the Combined Federal/State Filing Program for reporting non-wage statements that do not have Georgia income tax withheld. Statements containing Georgia income tax withholding must be reported directly to DOR.

For non-wage statement reporting, DOR has adopted the format contained in IRS Publication 1220. We require a duplicate copy of all records submitted to the federal government. In addition, state withholding information is required in all applicable fields in the B Record, following the format listed for this information in IRS Publication 1220.

FREQUENTLY ASKED QUESTIONS

- Q. Can submissions consist of multiple diskettes/CDs/cartridges?**
- A. If the size of the wage report exceeds the capacity of a single media, a file may be split into multiple files and submitted on multiple media, one file per media. Please use the same type media for a single submission.
- Q. What is the due date for submitting income statements to the Department of Revenue?**
- A. Income statements are due on February 28 of the following tax year. If that date is a weekend or holiday, statements are due on the next business day. If a business closes or ceases to have employees during the taxable year, income statements are due with the final return within 30 days after that date. O.C.G. § 48-7-106(a)
- Q. What is the due date for providing income statements to employees?**
- A. Income statements showing wages paid and tax withheld must be provided to employees no later than January 31 of the following tax year. O.C.G. § 48-7-105.
- Q. How can employers and payers obtain blank copies of income statements (W-2s, 1099s, etc)?**
- A. Employers and payers can request blank copies of income statements by telephoning the IRS at 1-800-829-3676 or visiting the IRS website at www.ustreas.gov.
- Q. Can employers request an extension to submit income statements to the Department of Revenue?**
- A. Yes. Requests are approved for a reasonable time, not to exceed 30 days, and do not extend the date for remitting tax. A separate request is required if additional time is needed. Requests should be mailed to the Taxpayer Services Division, P. O. Box 49432, Atlanta, GA, 30359. O.C.G. § 48-7-106(b)
- Q. Can employers request a waiver from filing magnetic media?**
- A. Employers may obtain a waiver from filing magnetic media by submitting a written request to the Taxpayer Services Director at least 30 days before the filing due date. The request must explain the undue hardship created by filing magnetic media. Mail the request to Georgia Department of Revenue, P. O. Box 49432, Atlanta, GA 30359. Include a copy of the approval letter when the report is filed.
- Q. What are the requirements for reporting corrected information?**
- A. Corrected statements are filed in accordance with the criteria for original reports. Transmittal Form G-1003 should be included indicating that the report contains corrected information. Employers reporting less than 250 corrected statements may submit them on paper copy even if they were required to report the original statements on magnetic media.
- Q. Can W-2 forms be reported in the same magnetic media file as other income statements?**
- A. No. A separate file must be submitted for each type of statement reported. The type of statement reported in the file should be indicated on the appropriate transmittal form.
- Q. How long are employers required to retain income statements?**
- A. Employers must retain income statements, or be able to recreate the data, for at least four years after the date of the report. O.C.G. § 48-7-111